



JOE G. TEDDER, CFC, TAX COLLECTOR
Imperial Polk County & The State of Florida

March 8, 2007

Office of the Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10274

RE: Case No. 05-44481 (RDD) – Chapter 11
Debtor: DELPHI Corporation *et al.*
Our Account Name: Delco Corporation

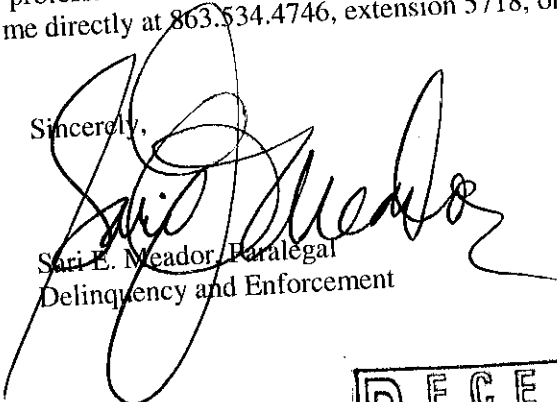
Dear Sir or Madame:

Enclosed please find an original and one copy of the Polk County Tax Collector's Request for Payment of Tangible Personal Property Taxes in the above-referenced matter.

Kindly file the original document with the Court and return a filed-stamped, conformed copy directly to the undersigned in the self-addressed, stamped envelope provided herewith.

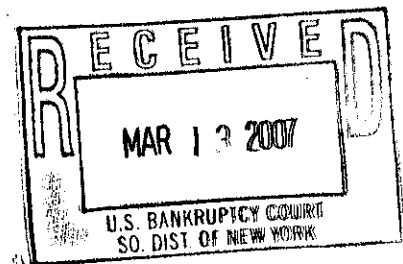
Thank you in advance for your professional courtesies. Should you have any questions or concerns, please feel free to contact me directly at 863.534.4746, extension 5718, or by e-mail: sarimeador@polktaxes.com.

Sincerely,


Sari E. Meador, Paralegal
Delinquency and Enforcement

Enclosures

Copy: All parties on the Service List



UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

original
for
filing

In re:

DELPHI CORPORATION *et al.*

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x

Case No.

Chapter 11

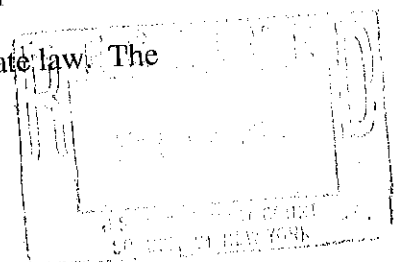
(Jointly Administered)

POLK COUNTY TAX COLLECTOR'S
REQUEST FOR PAYMENT OF
TANGIBLE PERSONAL PROPERTY TAXES

JOE G. TEDDER, CFC, *pro se*, the duly elected Tax Collector for Polk County, Florida (hereinafter the "Tax Collector") and a sovereign constitutional officer, pursuant to Article VII, Section 1(d), Florida Constitution, hereby requests payment of tangible personal property taxes prior to or during the sale of assets and objects to any sale free and clear of liens based upon the following:

FACTS

The Debtor maintained one (1) tangible personal property account in Polk County, Florida, located at 5300 Old Tampa Highway in Lakeland, Florida, doing business as Delco Electronics Corporation, under Account No. 20-067948. Tax returns were filed with the Polk County Property Appraiser from which the value was determined for purposes of calculation of the *ad valorem* taxes due by the Debtor. There is no known dispute regarding the value or taxes owed. Taxes are assessed on January 1 of each tax year and are secured by a statutory lien pursuant to Florida Statute Chapter 197.122(1) and 192.053. These liens are superior to any other liens pursuant to State law. The



CERTIFICATE OF SERVICE

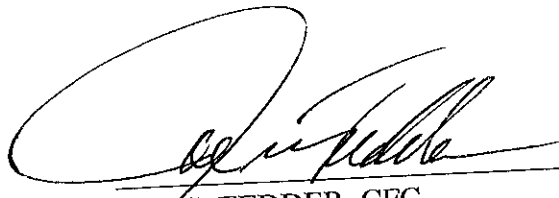
I HEREBY CERTIFY that on this 8th day of March 2007, a true and correct copy of the foregoing has been served United States Mail upon the following:

Kayalyn A. Marafioti, Esq.
Lisa Diaz, Esq.
SKADDEN ARPS SLATE MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Counsel for Debtors

John Wm. Butler, Jr., Esq.
John K. Lyons, Esq.
SKADDEN ARPS SLATE MEAGHER & FLOM LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606
Counsel for Debtors

Robert J. Rosenberg, Esq.
LATHAM & WATKINS LLP
885 Third Avenue, Suite 1000
New York, NY 10022-4834
Counsel to Creditors' Committee

Deirdre A. Martini
U.S. Department of Justice
Office of the United States Trustee
33 Whitehall Street, 21st Floor
New York, NY 10004-2111
United States Trustee

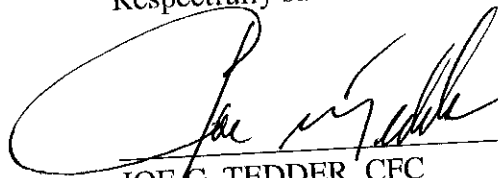

JOE G. TEDDER, CFC
Tax Collector for Polk County, Florida
Delinquency and Enforcement

secured tax claims of the Tax Collector are fully secured. The Tax Collector is owed \$495.23, for tangible personal property taxes for the year 2005, and \$1,035.10 for post-petition taxes for the year 2006, the last year Delco Electronics Corporation was on the tax roll and assessed by the Property Appraiser. The Tax Collector is entitled to payment of the post-petition taxes pursuant to U.S.C. 11 § 708 of the Federal Bankruptcy Code.

Pursuant to Florida Statute, Chapter 197.122, all taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under Chapter 95.

WHEREFORE, premises considered, the Polk County Tax Collector respectfully requests that his lien be recognized, and the tangible personal property taxes on Account No. 20-067948 in the name of Delco Electronics be paid in full in the total amount of \$1,530.33.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Joe G. Tedder", is written over a horizontal line.

JOE G. TEDDER, CFC
Tax Collector for Polk County, Florida
Delinquency and Enforcement
Post Office Box 2016
Bartow, FL 33831-2016
863.534.4746, extension 5718
863.534.4741 - Facsimile

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		49,662		49,662	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATION
PO BOX 5082
TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
5300 OLD TAMPA HWY
LAKELAND
232819000000022050

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY		MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
				49,662	
E100	POLK COUNTY			49,662	354.24
	GENERAL REVENUE FUND	7.1330		49,662	2.98
	ENV LAND AQUIST FUND	0.0600		49,662	6.95
	LAND MGMT TRUST FUND	0.1400		49,662	49.66
	TRANSPORTATION/ROADS	1.0000		49,662	
S200	POLK COUNTY SCHOOL BOAR			49,662	286.55
	GENERAL FUND	5.7700		49,662	99.32
	LOCAL CAPITAL IMP.	2.0000		49,662	176.05
T510	CITY OF LAKELAND	3.5450		49,662	14.15
WHB	HILLSBORO RIVER BASIN	0.2850		49,662	20.96
WSW	SOUTHWEST FLORIDA WATER	0.4220		49,662	24.24
MLK	LAKELAND AREA MASS TRAN	0.4880			
TOTAL MILLAGE		20.8430		AD VALOREM TAXES	1,035.10

[illegible]

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT				See reverse side for important information
		1,035.10				
If Paid By	Nov 30 2006	Dec 31 2006	Jan 31 2007	Feb 28 2007	Mar 31 2007	
Please Pay	993.70	1,004.05	1,014.40	1,024.75	1,035.10	

IF PAID BY

JOE G. TEDDER
 POLK COUNTY TAX COLLECTOR

2006 TANGIBLE 2012106-0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		49,662		49,662	601510

BackmaxDue-Call 863-534-4721

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATION
PO BOX 5082
TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
5300 OLD TAMPA HWY
LAKE LAND
232819000000022050

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PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33851-1189 • (888) 367-1721					
If Paid By Please Pay	Nov 30 2006 993.70	Dec 31 2006 1,004.05	Jan 31 2007 1,014.40	Feb 28 2007 1,024.75	Mar 31 2007 1,035.10

0000000000 0000103510 0000020121060000 0002 5

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		29,520		29,520	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATION
 PO BOX 5082
 TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
 5300 OLD TAMPA HWY
 LAKE LAND
 232819000000022050

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

AD VALOREM TAXES				
TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
C100 POLK COUNTY			29,520	
GENERAL REVENUE FUND	7.5270		29,520	222.20
ENV LAND ACQUISIT FUND	0.1000		29,520	2.95
LAND MGMT TRUST FUND	0.1000		29,520	2.95
TRANSPORTATION/ROADS	1.0000		29,520	29.52
S200 POLK COUNTY SCHOOL BOAR			29,520	
GENERAL FUND	6.0780		29,520	179.43
LOCAL CAPITAL IMP.	2.0000		29,520	59.04
T510 CITY OF LAKE LAND	3.5450		29,520	104.65
WHB HILLSBORO RIVER BASIN	0.2850		29,520	8.41
WSW SOUTHWEST FLORIDA WATER	0.4220		29,520	12.46
MLK LAKE LAND AREA MASS TRAN	0.4880		29,520	14.41
TOTAL MILLAGE 21.5450			AD VALOREM TAXES	636.02

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS		

COMBINED TAXES AND ASSESSMENTS	636.02	PAY ONLY ONE AMOUNT	See reverse side for important information.
If Paid By	Mar 20 2006	Apr 30 2006	
Please Pay	487.91	495.23	

IF PAID BY

JOE G. TEDDER 2005 Delinquent TANGIBLE 2014522.0000
 POLK COUNTY TAX COLLECTOR

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		29,520		29,520	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATIO
 PO BOX 5082
 TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
 5300 OLD TAMPA HWY
 LAKE LAND
 232819000000022050

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

If Paid By	Mar 20 2006	Apr 30 2006		
Please Pay	487.91	495.23		

Paid 03/20/2006 D/I 03/20/2006 Rcpt #
 800887.0001 \$148.11

RETAIN THIS PORTION FOR YOUR RECORDS

1. If you have sold the property, please send this notice to the new owner or return it to the Tax Collector's Office marked with your name and address as proof of delivery, but were the owner on January 1st of the tax year, you are responsible for this tax.

2. Please verify the data on the property. If any errors in the description are found, notify the Property Appraiser as soon as possible. This notice is only valid for the calendar year January 1 through December 31, of the year indicated on the front. If the property is sold, the notice is void. If the owner is not the subject of the notice, it is void.

3. **Discounts** for early payment have been eliminated for you on the bottom of this notice. Please pay only one amount. Schedule of Discounts: 4% in November 3% in December 2% in January 1% in February. Discounts are determined by date of payment.

4. Taxes and assessments have been increased since January 1, at which time the law imposed the following additional charges:

For **residential** property, a 2% minimum emergency charge is imposed on April 1st and an indexing charge is added during April. Tax rates will then be reduced to the rate paid previously on or before June 1st resulting in reduced charges.

For **business** property, a 1% emergency charge and a 1% indexing charge will be added during April. Tax rates will then be reduced to the rate paid previously on or before June 1st resulting in reduced charges.

If the payment for this year's payment is cancelled on or after April 1st (delinquency date), the amount due is determined by the date your payment is received by the County of Brevard.

5. If **paying by mail**, please enclose a check or money order with your cancelled check. Please note, your check is not "paid" until your check has been cashed.

6. **Important Dates and Deadlines:**

Prior to March 1	Liberty must be filed with Property Appraiser
January 31	Application for Homestead Application
March 31	For early tax payment without interest
April 30	Deadline for new applications for homestead plan
November	Final due date

7. **Questions and Answers:**

Tax Collector: The person responsible for the collection of taxes based on information contained on the current tax roll certified by the Property Appraiser. The duty of the collector is to provide the property owner with the following information:

Property Appraiser: The person responsible for the preparation of the current ad valorem tax roll, assessed value, exemption, and the amount of taxes to be paid. The duty of the appraiser is to provide the property owner with the following information:

Taxing Authority: The person responsible for the collection of taxes based on the current tax roll.

Property Owner: The person responsible for the payment of taxes based on the current tax roll.

- Please detach and return this bottom part with your payment. Please do not write on bottom part of bill -